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CMA Final Course

DETAIL TEST SERIES FOR DEC 2025

STUDENT CAN ATTEMPT ANY TEST TILL 31st Dec 2025

- **Note:** If a student is opting for only a few subjects, then he/she can check the Syllabus of the related subjects only
- Latest Exam Pattern of ICAI (Lengthy application based questions, Lengthy MCQs, unseen questions etc.) are thoroughly included in the papers. **The papers will be lengthier than the test papers of the previous attempts.**
- All amendments applicable for **DEC 2025** are included in the test papers.
- New Course Study Notes will be provided with unlimited doubt solving till the exams.
- **Live new MCQs/Case Study MCQ Test series** will be provided with proper detailed reason.
- **New questions other than ICAI** will be provided as per latest pattern of ICAI (Refund guaranteed if new questions are not provided)

CORPORATE AND ECONOMIC LAWS (CEL)

Section A: Corporate Laws			
Date	Test No.	Chapter No.	Chapter Name
21-10-2025	Test – 1	CH – 1	The Companies Act, 2013
		CH – 2	Insolvency and Bankruptcy Code, 2016
		CH - 11	Laws and Regulations related to Anti-Money Laundering
28-10-2025	Test – 2	CH – 3	Corporate Governance and Social Responsibility and Sustainability
		CH – 4	SEBI Regulations
1-11-2025	Test – 3	CH – 5	The Competition Act, 2002
		CH – 6	Foreign Exchange Management Act, 1999
5-11-2025	Test – 4	CH – 7	Laws and Regulations related to Banking Sector
		CH - 8	Laws and Regulations related to Insurance Sector
9-11-2025	Test-5	CH – 9	Specific Legal Provisions related to MSME Sector
		CH - 10	Laws and Regulations related to Cyber Security and Data

			Privacy
16-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
23-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

STRATEGIC FINANCIAL MANAGEMENT (SFM)

Section A: Investment Decisions			
Date	Test No.	Chapter No.	Chapter Name
23-10-2025	Test – 1	CH – 1	Investment Decisions, Project Planning and Control
		CH – 2	Evaluation of Risky Proposal for Investment Decisions
		CH – 11	Efficient Market Hypothesis
30-10-2025	Test – 2	CH – 3	Leasing Decisions
		CH – 4	Securitization
		CH – 12	Risks in Financial Market
3-11-2025	Test – 3	CH – 5	Introduction
		CH – 6	Equity and Bond Valuation and Evaluation of Performance
		CH – 13	Financial Derivatives - Instruments for Risk Management
		CH – 16	Foreign Exchange Risk Management
7-11-2025	Test – 4	CH – 7	Mutual Funds
		CH – 8	Portfolio Theory and Practice
		CH – 14	The International Financial Environment
11-11-2025	Test – 5	CH – 9	Asset Pricing Theories
		CH – 10	Portfolio Performance Evaluation and Portfolio Revision
		CH – 17	Digital Finance
		CH – 15	Foreign Exchange Market
18-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
25-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

DIRECT TAX LAWS AND INTERNATIONAL TAXATION (DIT)

<u>Date</u>	<u>Section A: Direct Tax Laws</u>		
	Test No.	Chapter No.	Chapter Name
25-10-2025	Test – 1	CH – 1	Assessment of Income and Computation of Tax Liability of Various Entities
		CH – 2	Tax Management, Return and Assessment Procedure
		CH – 12	Double Taxation and Avoidance Agreements (DTAA) [Sec.90, 90A and 91]
29-10-2025	Test – 2	CH – 3	Grievance Redressal
		CH – 4	Penalties and Prosecutions
		CH – 13	Transfer Pricing
2-11-2025	Test – 3	CH – 5	Business Restructuring
		CH – 6	Different Aspects of Tax Planning
		CH – 14	GAAR
6-11-2025	Test – 4	CH – 7	CBDT and Other Authorities
		CH – 8	E-commerce Transaction and Liability in Special Cases
10-11-2025	Test – 5	CH – 9	Income Computation and Disclosure Standards (ICDS)
		CH – 10	Black Money Act, 2015
		CH – 11	Case Study
20-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
27-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

STRATEGIC COST MANAGEMENT (SCM)

<u>Section A: Strategic Cost Management for Decision Making</u>			
Date	Test No.	Chapter No.	Chapter Name
27-10-2025	Test – 1	CH – 1	Introduction to Strategic Cost Management
		CH – 2	Quality Cost Management
		CH – 3	Decision Making Techniques
31-10-2025	Test – 2	CH – 4	Activity Based Management and Just in Time (JIT)
		CH – 5	Evaluating Performance
		CH – 6	Linear Programming
4-11-2025	Test – 3	CH – 7	Transportation
		CH – 8	Assignment
		CH – 9	Game Theory
8-11-2025	Test – 4	CH – 10	Simulation
		CH – 11	Network analysis – PERT, CPM
		CH – 12	Learning Curve

12-11-2025	Test – 5	CH – 13	Business Application of Maxima and Minima
		CH – 14	Business Forecasting Models –Time Series and Regression Analysis
		CH – 15	Introduction to Tools for Data Analytics
22-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
28-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

COST AND MANAGEMENT AUDIT (CMAD)

<u>Section A: Cost Audit</u>			
Date	Test No.	Chapter No.	Chapter Name
22-10-2025	Test – 1	CH – 1	Basics of Cost Audit
		CH – 2	Companies (Cost Records and Audit) Rules, 2014 (as amended)
		CH – 3	Cost Auditor
		CH – 16	Audit of Different Service Organizations
1-11-2025	Test – 2	CH – 4	Overview of Cost Accounting Standards and GACAP
		CH – 5	Cost Auditing and Assurance Standards
		CH – 6	Cost Audit Programme
4-11-2025	Test – 3	CH – 7	Cost Audit Documentation, Audit Process and Execution
		CH – 8	Preparation and Filing of Cost Audit Report
		CH – 17	Forensic Audit
		CH – 9	Basics of Management Audit
7-11-2025	Test – 4	CH – 10	Management Reporting Issues and Analysis
		CH – 11	Management Audit in Different Functions
		CH – 18	Anti-Money Laundering
		CH – 12	Evaluation of Corporate Image
13-11-2025	Test – 5	CH – 13	Information Systems Security Audit
		CH – 14	Internal Control and Internal Audit
		CH – 15	Operational Audit and Internal Audit under Companies Act, 2013
17-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
24-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

CORPORATE FINANCIAL REPORTING (CFR)

Section A: Indian Accounting Standards			
Date	Test No.	Chapter No.	Chapter Name
24-10-2025	Test – 1	CH – 1	Specific Accounting Standards
		CH – 3	Accounting of Financial Instruments
3-11-2025	Test – 2	CH – 2	Valuation of Shares (Including Determination of Goodwill, Post Valuation of Tangible and Intangible Assets)
5-11-2025	Test – 3	CH – 4	NBFCs – Provisioning Norms, Accounting and Reporting
		CH – 7	Recent Developments in Financial Reporting
9-11-2025	Test – 4	CH – 5	Accounting for Business Combinations and Restructuring
		CH – 8	Government Accounting in India
15-11-2025	Test – 5	CH – 6	Consolidated Financial Statements and Separate Financial Statements
19-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
26-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS

INDIRECT TAX LAWS AND PRACTICE (ITLP)

Section A: Goods and Services Tax Act & Rules			
Date	Test No.	Chapter No.	Chapter Name
26-10-2025	Test – 1	CH – 1	Supply under GST - A Refresh
		CH – 2	Time of Supply (Advanced)
		CH – 16	Anti-profiteering
		CH – 3	Place of Supply
		CH – 21	Duty Drawback
2-11-2025	Test – 2	CH – 4	Valuation (Advanced)
		CH – 5	Input Tax Credit (Advanced)
		CH – 17	Walkthrough of GSTN Portal
		CH – 22	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017
		CH – 6	Zero Rated Supplies and Deemed Exports
6-11-2025	Test – 3	CH – 7	TDS & TCS under GST
		CH – 8	E-way Bill
		CH – 18	Valuation and Related Party Transactions
		CH – 9	GST Refunds- Inverted Duty Structure and Zero-

			rated Supplies
		CH – 23	Remission of Duties
		CH – 26	Export Promotion Schemes under Foreign Trade Policy
8-11-2025	Test – 4	CH – 10	GST Returns
		CH – 11	Accounts and Records
		CH – 19	Customs Procedures - Baggage & Courier / Post
		CH – 12	GST Annual Return and GST Audit Return
		CH – 24	Refund
14-11-2025	Test – 5	CH – 13	Transition to GST (Transitional Provisions)
		CH – 14	Dispute Resolution Mechanism under GST
		CH – 15	Inspection, Search, Seizure, Arrest and Prosecution
		CH – 20	Manufacture in Bond
		CH – 25	Trade Facilitation Measures
		CH – 27	Special Economic Zone Scheme (With Amended SEZ Rules)
21-11-2025	FULL TEST – 1		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS
29-11-2025	FULL TEST – 2		TEST WILL CONSIST OF 100 MARKS COVERING WHOLESYLLABUS